

**Summary of Consolidated Financial Results**  
**for the Second Quarter of the Fiscal Year Ending October 31, 2014**  
**(Six Months Ended April 30, 2014)**

[Japanese GAAP]

Company name: LONGLIFE HOLDING Co., Ltd. Listing: Tokyo Stock Exchange (JASDAQ)  
 Stock code: 4355 URL: <http://longlife-holding.co.jp>  
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Scheduled date of filing of Quarterly Report: June 13, 2014

Scheduled date of payment of dividend: -

Preparation of supplementary materials for quarterly financial results: Yes

Holding of quarterly financial results meeting: Yes (for analysts and institutional investors)

Note: The original disclosure in Japanese was released on June 13, 2014 at 15:30 (GMT +9).

(All amounts are rounded down to the nearest million yen)

**1. Consolidated Financial Results for the Six Months Ended April 30, 2014 (Nov. 1, 2013 – Apr. 30, 2014)**

(1) Consolidated results of operations (Percentages represent year-over-year changes)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Six months ended Apr. 30, 2014	5,372	4.9	323	51.0	357	96.5	190	123.5
Six months ended Apr. 30, 2013	5,120	1.8	213	(7.3)	181	(10.5)	85	(22.6)

Note: Comprehensive income (million yen) Six months ended Apr. 30, 2014: 193 (up 96.2%)  
 Six months ended Apr. 30, 2013: 98 (down 10.9%)

	Net income per share	Diluted net income per share
	Yen	Yen
Six months ended Apr. 30, 2014	17.85	-
Six months ended Apr. 30, 2013	7.90	-

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of Apr. 30, 2014	11,422	2,830	24.8	267.28
As of Oct. 31, 2013	11,430	2,755	24.1	255.30

Reference: Shareholders' equity (million yen) As of Apr. 30, 2014: 2,830 As of Oct. 31, 2013: 2,754

**2. Dividends**

	Dividend per share				
	1Q-end	2Q-end	3Q-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended Oct. 31, 2013	-	0.00	-	5.00	5.00
Fiscal year ending Oct. 31, 2014	-	0.00			
Fiscal year ending Oct. 31, 2014 (forecasts)			-	5.50	5.50

Note: Revisions to the most recently announced dividend forecast: None

**3. Consolidated Forecast for the Fiscal Year Ending October 31, 2014 (Nov. 1, 2013 – Oct. 31, 2014)**

(Percentages represent year-over-year changes)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	11,600	11.1	570	9.6	510	12.1	255	26.9	23.64

Note: Revisions to the most recently announced consolidated forecast: None

**\* Notes**

(1) Changes in significant subsidiaries during the period (changes in scope of consolidation): Yes

Newly added: - Excluded: 1 (L Care Higashinihon Co., Ltd.)

Note: Please refer to “2. Matters Related to Summary Information (Notes), (1) Changes in Significant Subsidiaries during the Period” on page 4 of the attachments for further information.

(2) Application of special accounting methods for presenting quarterly consolidated financial statements: None

(3) Changes in accounting policies and accounting-based estimates, and restatements

- |   |      |
|---|------|
| 1) Changes in accounting policies due to revisions in accounting standards, others: | None |
| 2) Changes in accounting policies other than 1) above:                              | None |
| 3) Changes in accounting-based estimates:   | None |
| 4) Restatements:  | None |

(4) Number of outstanding shares (common stock)

1) Number of shares outstanding at end of period (including shares of treasury stock)			
As of Apr. 30, 2014:	11,190,400 shares	As of Oct. 31, 2013:	11,190,400 shares
2) Number of shares of treasury stock at end of period			
As of Apr. 30, 2014:	601,705 shares	As of Oct. 31, 2013:	401,657 shares
3) Average number of shares outstanding during the period			
Six months ended Apr. 30, 2014:	10,670,949 shares	Six months ended Apr. 30, 2013:	10,788,743 shares

Indication of quarterly review procedure implementation status

The current quarterly financial report is exempted from quarterly review procedures based on the Financial Instruments and Exchange Act. At the time of disclosure, the review procedures for the quarterly consolidated financial statements have been completed.

Cautionary statement with respect to forecasts of future performance and other special items

Note concerning forward-looking statements

Forecasts of future performance in these materials are based on certain assumptions judged to be valid and information available to the Company’s management at the time the materials were prepared. Actual results may differ significantly from these forecasts for a number of reasons. Please refer to “1. Qualitative Information on Quarterly Consolidated Financial Performance, (3) Explanation of Consolidated Forecast and Other Forward-looking Statements” on page 4 of the attachments for assumptions for forecasts and notes of caution for usage.

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## 1. Qualitative Information on Quarterly Consolidated Financial Performance

### (1) Explanation of Results of Operations

In the first half of the current fiscal year, the Japanese economy saw signs of the recovery. Employment and income statistics improved as public-works expenditures and corporate capital expenditures increased, backed by the government economic measures and monetary easing. There was also positive effect on consumer spending due to the rush to make purchases prior to the consumption tax increases.

In the nursing care services sector, the Act concerning Reforms for Establishing a Sustainable Social Security System was approved in December 2013. One result is the steady progress to establish a regional comprehensive care system that combines regional medical and nursing care. With demand for nursing care services climbing, a major problem is recruiting personnel to provide these services as the chronic shortage of care workers continues.

In this environment, the LONGLIFE Group recorded a steady growth in the number of residents in the nursing home business and an increase in the number of customers in the in-home nursing care business. Net sales increased 4.9% from one year earlier to 5,372 million yen, operating income increased 51.0% to 323 million yen, ordinary income increased 96.5% to 357 million yen, and net income increased 123.5% to 190 million yen.

Business segment performance was as follows.

#### 1) Nursing home business

At the end of the second quarter of the current fiscal year, the nursing home business was operating 20 nursing homes with a total of 803 rooms for residents. The central objective in this business is to raise the occupancy ratio by optimizing the operating framework and further strengthening sales activities.

Sales increased 1.3% to 1,951 million yen and ordinary income increased 252.9% to 168 million yen.

#### 2) In-home nursing care business

There were 142 services in this business segment as of the end of the second quarter. Major activities include opening new locations to provide services, increasing the utilization rates of existing locations and conducting extensive sales activities for the provision of services that are not covered by nursing care insurance including welfare services for persons with disabilities. L Care Higashinohon Co., Ltd. was absorbed by the Company's consolidated subsidiary L Care Co., Ltd., which became the surviving company, after which L Care Higashinohon Co., Ltd. was dissolved on January 1, 2014.

Sales increased 3.7% to 2,716 million yen and ordinary income increased 92.9% to 62 million yen.

#### 3) Nursing care equipment business

In this business segment, extensive support is provided by nursing care equipment specialists who have much expertise and skill in the nursing care field. The aim is to provide services that assist seniors in living on their own.

Sales increased 15.7% to 578 million yen and ordinary income increased 73.0% to 29 million yen.

#### 4) Food business

The food business mainly involves the preparation of meals which are served at our 41 nursing homes.

The LONGLIFE Group is making its brand more powerful by focusing on reinforcing operations to serve customers outside the Group. This involves the use of catering and other activities to strengthen business operations.

Sales increased 129.1% to 24 million yen and there was an ordinary income of 10 million yen compared with ordinary loss of 9 million yen one year earlier.

## 5) Others

This segment includes the following three businesses: the dispensing pharmacy business operated by consolidated subsidiary Long Life Pharmacy Co., Ltd., the education and training business operated by consolidated subsidiary Long Life Casita Co., Ltd., and the investment business operated by consolidated subsidiary Long Life International Business Investment Co., Ltd. that makes investments in companies in Japan and other countries.

Sales increased 58.3% to 101 million yen and there was an ordinary loss of 17 million yen (a loss of 8 million yen one year earlier).

### (2) Explanation of Financial Position

Total assets decreased by 8 million yen over the end of the previous fiscal year to 11,422 million yen at the end of the second quarter of the current fiscal year.

Current assets increased by 501 million yen to 4,523 million yen. This was primarily attributable to increases of 393 million yen in cash and deposits and 197 million yen in deposits paid, and decreases of 54 million yen in notes and accounts receivable-trade and 22 million yen in deferred tax assets.

Noncurrent assets decreased by 509 million yen to 6,898 million yen. The primary causes were an increase of 93 million yen in investments and other assets, and decreases of 595 million yen in property, plant and equipment and 6 million yen in intangible assets.

Current liabilities increased by 47 million yen to 5,957 million yen. This was mainly caused by an increase of 342 million yen in advances received, and decreases of 120 million yen in accounts payable-other, 94 million yen in short-term loans payable, 38 million yen in provision for bonuses, and 29 million yen in income taxes payable.

Noncurrent liabilities decreased by 130 million yen to 2,633 million yen mainly because of decreases of 97 million yen in long-term loans payable and 20 million yen in lease obligations.

Net assets increased by 74 million yen to 2,830 million yen, and the equity ratio was 24.8%.

#### Cash flows

There was a net increase of 393 million yen in cash and cash equivalents from the end of the previous fiscal year to 1,484 million yen at the end of the second quarter of the current fiscal year. Cash flows during the first half and major components were as follows.

#### Cash flows from operating activities

Net cash provided by operating activities was 577 million yen compared with 383 million yen provided one year earlier.

The major sources of cash were income before income taxes of 328 million yen, a 342 million yen increase in advances received, depreciation and amortization of 156 million yen, and a 54 million yen decrease in notes and accounts receivable-trade. The major uses of cash were a 197 million yen increase in deposits paid and income taxes paid of 142 million yen.

#### Cash flows from investing activities

Net cash provided by investing activities was 175 million yen compared with 736 million yen used one year earlier.

The major source of cash was the proceeds of 472 million yen from sales of property, plant and equipment. The major uses of cash were payments of 184 million yen for the purchase of property, plant and equipment, 80 million yen for the purchase of investment securities, and 23 million yen for the lease and guarantee deposits.

#### Cash flows from financing activities

Net cash used in financing activities was 358 million yen compared with 441 million yen provided one year earlier.

The major source of cash was the proceeds of 200 million yen from long-term loans payable. The major uses of cash were repayments of 323 million yen in long-term loans payable, a net decrease of 94 million yen in short-term loans payable, payment of 64 million yen for the purchase of treasury stock, and cash dividends paid of 53 million yen.

**(3) Explanation of Consolidated Forecast and Other Forward-looking Statements**

There are no revisions to the consolidated forecast for the fiscal year ending October 31, 2014 that was announced on December 13, 2013.

**2. Matters Related to Summary Information (Notes)**

**(1) Changes in Significant Subsidiaries during the Period**

L Care Higashinohon Co., Ltd., a consolidated subsidiary of the Company, was absorbed by another consolidated subsidiary L Care Co., Ltd., the surviving company, after which L Care Higashinohon Co., Ltd. was dissolved. As a result, from the first quarter of the current fiscal year, L Care Higashinohon Co., Ltd. is excluded from the scope of consolidation.

**(2) Application of Special Accounting Methods for Presenting Quarterly Consolidated Financial Statements**

Not applicable.

**(3) Changes in Accounting Policies and Accounting-based Estimates, and Restatements**

Not applicable.

### 3. Quarterly Consolidated Financial Statements

#### (1) Quarterly Consolidated Balance Sheets

(Thousands of yen)

	FY10/13 (As of Oct. 31, 2013)	Second quarter of FY10/14 (As of Apr. 30, 2014)
Assets		
Current assets		
Cash and deposits	1,125,502	1,519,175
Notes and accounts receivable-trade	1,486,120	1,431,821
Inventories	38,738	35,002
Deferred tax assets	82,546	60,423
Deposits paid	1,084,533	1,282,178
Other	204,955	194,835
<b>Total current assets</b>	<b>4,022,397</b>	<b>4,523,437</b>
Noncurrent assets		
Property, plant and equipment		
Buildings and structures	6,312,485	5,740,618
Accumulated depreciation	(2,155,637)	(2,020,127)
Buildings and structures, net	4,156,847	3,720,490
Vehicles	5,756	4,956
Accumulated depreciation	(5,711)	(4,929)
Vehicles, net	44	26
Tools, furniture and fixtures	392,081	418,209
Accumulated depreciation	(307,601)	(326,171)
Tools, furniture and fixtures, net	84,480	92,037
Land	2,290,548	2,150,534
Lease assets	291,529	291,529
Accumulated depreciation	(116,537)	(144,510)
Lease assets, net	174,991	147,018
Construction in progress	-	982
<b>Total property, plant and equipment</b>	<b>6,706,912</b>	<b>6,111,091</b>
Intangible assets		
Goodwill	57,397	44,642
Other	22,857	28,905
<b>Total intangible assets</b>	<b>80,254</b>	<b>73,547</b>
Investments and other assets		
Investment securities	33,688	120,185
Stocks of subsidiaries and affiliates	13,767	13,767
Guarantee deposits	419,832	437,177
Long-term prepaid expenses	73,032	69,007
Claims provable in bankruptcy, claims provable in rehabilitation and other	200	-
Other	80,190	73,955
Allowance for doubtful accounts	(100)	-
<b>Total investments and other assets</b>	<b>620,611</b>	<b>714,094</b>
<b>Total noncurrent assets</b>	<b>7,407,779</b>	<b>6,898,733</b>
<b>Total assets</b>	<b>11,430,176</b>	<b>11,422,171</b>

	(Thousands of yen)	
	FY10/13 (As of Oct. 31, 2013)	Second quarter of FY10/14 (As of Apr. 30, 2014)
<b>Liabilities</b>		
<b>Current liabilities</b>		
Accounts payable-trade	146,314	148,717
Short-term loans payable	306,568	211,668
Current portion of long-term loans payable	626,380	600,214
Lease obligations	58,765	57,085
Accounts payable-other	325,855	205,205
Accrued expenses	479,368	473,078
Income taxes payable	142,576	113,489
Advances received	3,574,497	3,917,276
Provision for bonuses	155,445	117,387
Allowance for cancellation of contract	24,830	18,073
Other	68,707	95,044
<b>Total current liabilities</b>	<b>5,909,307</b>	<b>5,957,240</b>
<b>Noncurrent liabilities</b>		
Long-term loans payable	2,466,515	2,369,131
Lease obligations	125,505	104,582
Deferred tax liabilities	20,380	22,313
Provision for retirement benefits	45,787	40,210
Deferred revenue of home nursing care apart from general revenue	10,800	-
Asset retirement obligations	81,516	85,979
Other	14,382	11,772
<b>Total noncurrent liabilities</b>	<b>2,764,887</b>	<b>2,633,990</b>
<b>Total liabilities</b>	<b>8,674,195</b>	<b>8,591,231</b>
<b>Net assets</b>		
<b>Shareholders' equity</b>		
Capital stock	100,000	100,000
Retained earnings	2,698,609	2,835,092
Treasury stock	(62,440)	(126,806)
<b>Total shareholders' equity</b>	<b>2,736,168</b>	<b>2,808,286</b>
<b>Accumulated other comprehensive income</b>		
Valuation difference on available-for-sale securities	5,107	7,094
Foreign currency translation adjustment	13,071	14,791
<b>Total accumulated other comprehensive income</b>	<b>18,178</b>	<b>21,885</b>
<b>Minority interests</b>	<b>1,634</b>	<b>768</b>
<b>Total net assets</b>	<b>2,755,981</b>	<b>2,830,940</b>
<b>Total liabilities and net assets</b>	<b>11,430,176</b>	<b>11,422,171</b>



**(2) Quarterly Consolidated Statements of Income and Comprehensive Income**  
**Quarterly Consolidated Statements of Income**  
**(For the Six-month Period)**

(Thousands of yen)

	First six months of FY10/13 (Nov. 1, 2012 – Apr. 30, 2013)	First six months of FY10/14 (Nov. 1, 2013 – Apr. 30, 2014)
Net sales	5,120,690	5,372,210
Cost of sales	3,929,167	4,164,784
Gross profit	1,191,523	1,207,425
Selling, general and administrative expenses	977,561	884,309
Operating income	213,962	323,116
Non-operating income		
Interest income	174	216
Dividends income	1,082	143
Contribution for tenants received	4,719	7,210
Revenue of facility usage charge	416	674
Subsidy income	4,040	2,474
Contribution in income	-	51,408
Other	3,248	8,836
Total non-operating income	13,681	70,965
Non-operating expenses		
Interest expenses	33,913	33,057
Equity in losses of affiliates	9,533	2,455
Other	2,424	1,304
Total non-operating expenses	45,871	36,817
Ordinary income	181,772	357,264
Extraordinary income		
Gain on forgiveness of debt	7,341	-
Total extraordinary income	7,341	-
Extraordinary loss		
Loss on sales of noncurrent assets	-	18,005
Loss on retirement of noncurrent assets	389	2
Impairment loss	-	8,064
Loss on cancellation of leasehold contracts	-	1,665
Settlement package	9,395	-
Loss on litigation	6,382	722
Total extraordinary losses	16,167	28,461
Income before income taxes and minority interests	172,946	328,802
Income taxes-current	61,361	116,357
Income taxes-deferred	26,622	22,884
Total income taxes	87,983	139,241
Income before minority interests	84,962	189,560
Minority interests in loss	(254)	(865)
Net income	85,216	190,426

**Quarterly Consolidated Statements of Comprehensive Income  
(For the Six-month Period)**

(Thousands of yen)

	First six months of FY10/13 (Nov. 1, 2012 – Apr. 30, 2013)	First six months of FY10/14 (Nov. 1, 2013 – Apr. 30, 2014)
Income before minority interests	84,962	189,560
Other comprehensive income		
Valuation difference on available-for-sale securities	8,786	1,986
Share of other comprehensive income of associates accounted for using equity method	4,770	1,720
Total other comprehensive income	13,557	3,707
Comprehensive income	98,519	193,268
Comprehensive income attributable to		
Comprehensive income attributable to owners of the parent	98,773	194,134
Comprehensive income attributable to minority interests	(254)	(865)

**(3) Quarterly Consolidated Statements of Cash Flows**

(Thousands of yen)

	First six months of FY10/13 (Nov. 1, 2012 – Apr. 30, 2013)	First six months of FY10/14 (Nov. 1, 2013 – Apr. 30, 2014)
Net cash provided by (used in) operating activities		
Income before income taxes and minority interests	172,946	328,802
Depreciation and amortization	158,822	156,969
Amortization of long-term prepaid expenses	5,302	6,060
Amortization of goodwill	19,792	12,754
Impairment loss	-	8,064
Increase (decrease) in allowance for doubtful accounts	50	(100)
Increase (decrease) in deferred revenue of home nursing care apart from general revenue	(540)	(10,800)
Increase (decrease) in provision for bonuses	(47,682)	(38,058)
Increase (decrease) in allowance for cancellation of contract	2,363	(6,757)
Increase (decrease) in provision for retirement benefits	4,063	(5,576)
Interest and dividends income	(1,256)	(360)
Interest expenses	33,913	33,057
Equity in (earnings) losses of affiliates	9,533	2,455
Loss (gain) on sales of property, plant and equipment	-	18,005
Loss on retirement of property, plant and equipment	389	2
Decrease (increase) in notes and accounts receivable-trade	(81,200)	54,499
Decrease (increase) in inventories	(15,658)	3,736
Decrease (increase) in deposits paid	(46,110)	(197,644)
Increase (decrease) in notes and accounts payable-trade	32,437	2,402
Increase (decrease) in accounts payable-other	11,639	10,945
Increase (decrease) in advances received	345,538	342,779
Decrease (increase) in consumption taxes refund receivable	7,779	6,415
Increase (decrease) in accrued consumption taxes	(10,585)	26,727
Other, net	(38,583)	(2,067)
Subtotal	562,952	752,314
Interest and dividends income received	1,256	360
Interest expenses paid	(35,143)	(33,083)
Income taxes paid	(146,017)	(142,515)
Net cash provided by (used in) operating activities	383,048	577,077

(Thousands of yen)

	First six months of FY10/13 (Nov. 1, 2012 – Apr. 30, 2013)	First six months of FY10/14 (Nov. 1, 2013 – Apr. 30, 2014)
Net cash provided by (used in) investing activities		
Purchase of investment securities	(309)	(80,925)
Purchase of property, plant and equipment	(693,348)	(184,878)
Proceeds from sales of property, plant and equipment	-	472,131
Purchase of intangible assets	(489)	(10,211)
Payments for lease and guarantee deposits	(7,904)	(23,152)
Proceeds from collection of lease and guarantee deposits	2,243	5,807
Purchase of long-term prepaid expenses	(4,666)	(3,102)
Other, net	(32,311)	(609)
Net cash provided by (used in) investing activities	(736,786)	175,060
Net cash provided by (used in) financing activities		
Net increase (decrease) in short-term loans payable	(365,000)	(94,900)
Proceeds from long-term loans payable	1,200,000	200,000
Repayment of long-term loans payable	(322,367)	(323,550)
Repayments of lease obligations	(25,720)	(22,603)
Redemption of bonds	(10,000)	-
Purchase of treasury stock	-	(64,365)
Cash dividends paid	(37,221)	(53,055)
Proceeds from stock issuance to minority shareholders	2,000	-
Net cash provided by (used in) financing activities	441,691	(358,474)
Effect of exchange rate change on cash and cash equivalents	73	10
Net increase (decrease) in cash and cash equivalents	88,025	393,673
Cash and cash equivalents at beginning of period	716,298	1,090,502
Cash and cash equivalents at end of period	804,323	1,484,175

#### (4) Notes to Quarterly Consolidated Financial Statements

##### Going Concern Assumption

Not applicable.

##### Significant Changes in Shareholders' Equity

Not applicable.

##### Segment and Other Information

I. First six months of FY10/13 (Nov. 1, 2012 – Apr. 30, 2013)

1. Information related to sales and profit (or loss) for each reportable segment

(Thousands of yen)

	Reportable segment					Others (note)	Total
	Nursing home	In-home nursing care	Nursing care equipment	Food	Subtotal		
Sales							
External sales	1,926,557	2,619,526	499,776	10,579	5,056,440	64,250	5,120,690
Inter-segment sales or transfers	6,000	1,921	23,269	185,230	216,422	409	216,831
Total	1,932,557	2,621,448	523,045	195,810	5,272,862	64,660	5,337,522
Segment profit (loss)	47,696	32,647	16,926	(9,090)	88,179	(8,712)	79,466

Note: "Others" segment is not included in any of the reportable segments and includes dispensing pharmacy business, education and training business, and investment business.

2. Reconciliation of reported quarterly consolidated statements of income with total profit (or loss) for reportable segments

Reconciliation items (Thousands of yen)

Profit	Amount
Total for reportable segments	88,179
Profits attributable to "Others"	(8,712)
Adjustments on unrealized profits	76
Amortization of goodwill	(12,754)
Corporate revenue/expenses (note 1)	115,048
Other (note 2)	(64)
Ordinary income on the quarterly consolidated statements of income	181,772

Notes: 1. Corporate revenue/expenses represent consulting fee income from the group companies to the Company and costs of the Company for administration of the group companies.

2. "Other" is the write-down of depreciable assets resulting from revisions of book values based on the fair valuations of these assets.

3. Information related to impairment losses on noncurrent assets, goodwill, etc. for each reportable segment

Not applicable.

## II. First six months of FY10/14 (Nov. 1, 2013 – Apr. 30, 2014)

## 1. Information related to sales and profit (or loss) for each reportable segment

(Thousands of yen)

	Reportable segment					Others (note)	Total
	Nursing home	In-home nursing care	Nursing care equipment	Food	Subtotal		
Sales							
External sales	1,951,134	2,716,710	578,418	24,236	5,270,500	101,710	5,372,210
Inter-segment sales or transfers	5,110	4,077	22,393	229,107	260,688	2,267	262,955
Total	1,956,244	2,720,787	600,812	253,343	5,531,188	103,977	5,635,165
Segment profit (loss)	168,313	62,962	29,287	10,684	271,247	(17,401)	253,846

Note: "Others" segment is not included in any of the reportable segments and includes dispensing pharmacy business, education and training business, and investment business.

## 2. Reconciliation of reported quarterly consolidated statements of income with total profit (or loss) for reportable segments

## Reconciliation items

(Thousands of yen)

Profit	Amount
Total for reportable segments	271,247
Profits attributable to "Others"	(17,401)
Adjustments on unrealized profits	69
Amortization of goodwill	(12,754)
Corporate revenue/expenses (note)	116,104
Ordinary income on the quarterly consolidated statements of income	357,264

Note: Corporate revenue/expenses represent consulting fee income from the group companies to the Company and costs of the Company for administration of the group companies.

## 3. Information related to impairment losses on noncurrent assets, goodwill, etc. for each reportable segment

Not applicable.

*This summary report is solely a translation of "Kessan Tanshin" (in Japanese, including attachments), which has been prepared in accordance with accounting principles and practices generally accepted in Japan, for the convenience of readers who prefer an English translation.*